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Hand Book Relating to Public
School Funds in N.C.

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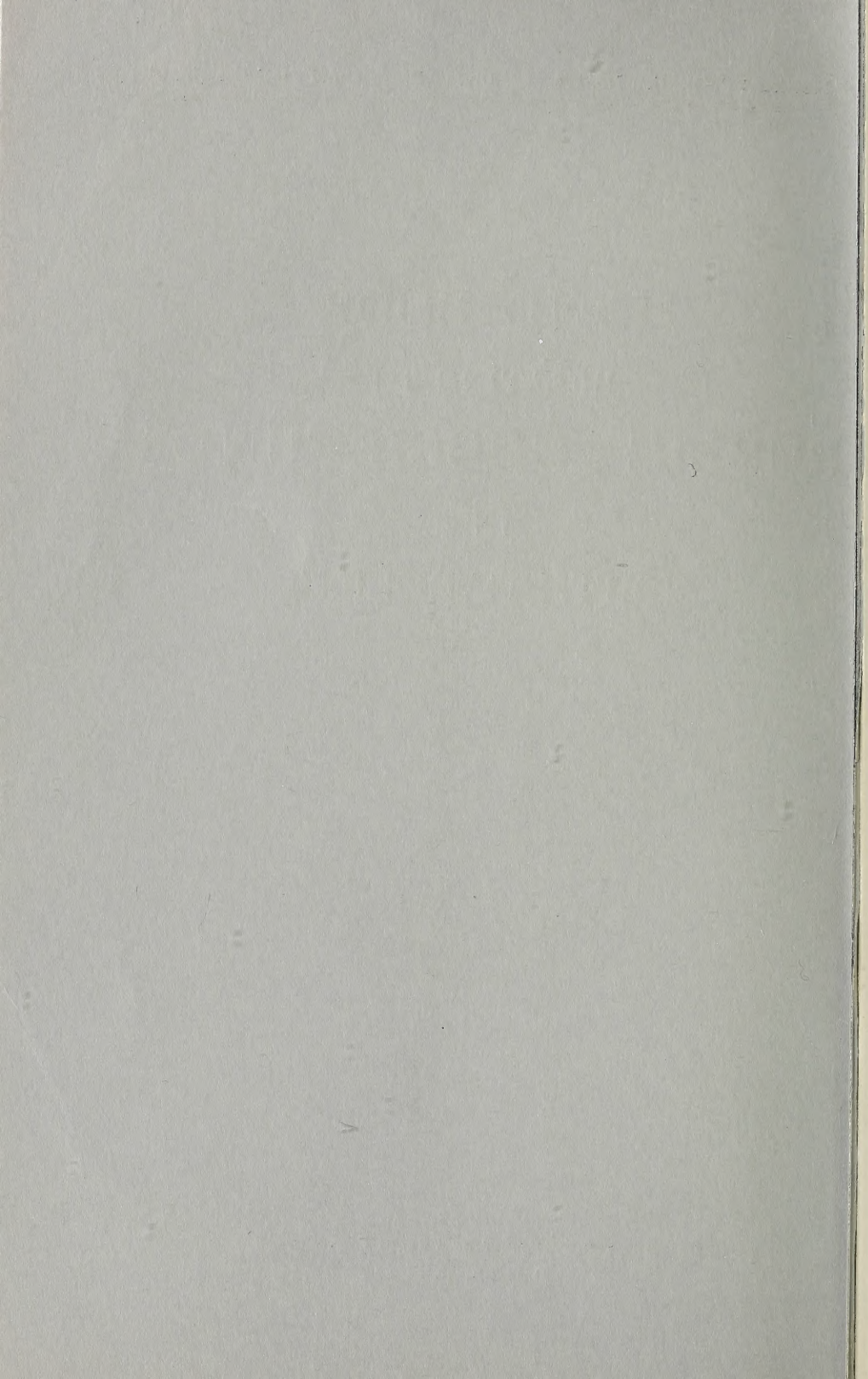
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HAND BOOK
RELATING TO
PUBLIC SCHOOL FUNDS
IN
NORTH CAROLINA



PUBLISHED BY THE
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
RALEIGH, N. C.



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NORTH CAROLINA



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STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
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THE
HAND BOOK
OF
THE
SCHOOL
AND
TEACHER



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August

1882

INTRODUCTION

The General Assembly of 1927 reclassified school expenditures in such a way as to bring them into line with accepted standards. This made necessary a complete revision of all budgetary and accounting forms. A hand book relating to school funds was prepared by Mr. C. D. Douglas and issued from the State Department of Public Instruction on July 1, 1927, in the form of a mimeographed bulletin. This bulletin was intended to be of assistance to boards of education in their effort to secure a uniform classification of the items of expenditure, and to draw a definite line between expenditures for the constitutional term and for the extended term. This uniform classification is necessary in order to have a fair basis for the calculation of comparative costs.

The first comparative cost figures on this new basis were presented to the "school of economy" in the spring of 1929. Many counties were apparently out of line. A further study revealed the fact that some of the discrepancies were caused by a lack of uniformity in the accounting classifications. The same items were coded differently in the different counties.

The "school of economy," believing a uniform classification to be a necessary basis for the study of comparative costs, authorized the appointment of a committee to make a further study of this question. The committee consisted of Superintendents Clyde A. Erwin, Chairman, H. B. Marrow, J. C. Lockhart, C. E. Teague and J. T. Jerome.

This committee in coöperation with Mr. Douglas and Mr. Hathcock of this department prepared a revision of the former hand book, refined and extended the classification and coding of items of expenditure. This revision was limited to the current expense fund and is presented here in two ways:

- (1) Numerical list of items in accordance with the coding in budgets.
- (2) A "dictionary" of items of expenditures with possible budgetary and accounting codes attached.

It is hoped that the suggestions made in this bulletin will provide a basis from which may be derived a more accurate statement of comparative costs. Every administrative unit, for its own proper defense, should see to it that an accurate coding and accounting of all school expenditures be made. For these reasons, I am causing this bulletin to be published.

A. T. Allen

State Superintendent Public Instruction.

August 18, 1930.

622281

OUTLINE

PART I

Classification and Distribution of Expenditures and Income

	<i>Page</i>
✓ I. Classification of School Expenditures.....	5
1. Numerical List of Expenditures.....	6
2. Alphabetical List of Expenditures.....	15
II. Classification of School Income.....	27
✓ III. Distribution by Term of Expenditures for Public Education.....	28
✓ IV. Distribution by Term of School Income.....	33

PART II

School Accounts

I. Voucher Forms	34
II. Voucher and Receipt Register Forms.....	35
III. Ledger and Miscellaneous Account Forms.....	35

PART III

School Audits

I. School Audit Law	36
II. Scope of Audit	37
III. Suggested Schedule Outlines	37

PART I

CLASSIFICATION AND DISTRIBUTION OF EXPENDITURES AND INCOME

GENERAL STATEMENT

The May Budget forms, the school account books, audit suggestions and the annual financial report for the public schools in North Carolina were in 1927 prepared in accordance with Chapter 239, Public Laws, 1927, which is an amendment to Articles 13, 14 and 15 of the School Code of 1923. The main principles in this law are:

1. Financial records should be kept in such manner that expenditures in excess of the approved budget will not occur, whether the budget be for a local tax district, a special charter district, or a county.
2. The total annual cost of public education should be accounted for according to the objects of expenditure outlined by law.
3. There are two distinct public school terms in the State: the six months' constitutional term and the term above six months:
 - (a) The six months' term should be operated and maintained in accordance with laws relating to the constitutional six months' term, and the funds provided for this term should be kept separate from the funds of the extended term;
 - (b) The extended term in the districts or county should be operated and maintained in accordance with law. The cost of the term beyond six months should be kept separate from the cost of the six months' term; and if any part of the cost of the six months' term is borne by local funds, this amount should be so shown in the accounts.
4. Finally, the budgeting, bookkeeping, and accounting should be as nearly uniform as conditions in the State will permit.

I—CLASSIFICATION OF SCHOOL EXPENDITURES

All expenditures and receipts of the public school funds have been assigned code numbers for purposes of bookkeeping and accounting. The expenditures for public schools are coded under the 600 series. Below will be found such numbers as 611, 631, etc. The first figure, "6," indicates that the item is a school expenditure. The second figure indicates the main subdivision of school expenditure. For example, 61 indicates school expenditure, General Control—the "6" for schools, the "1" for general control. For example, 611 indicates—(6) schools, (1) general control, (1) salaries of superintendents, the latter figure being the detail under "general control." The outline of the expenditures by code is:

A. CURRENT EXPENSE:

61. General Control
62. Instructional Service
63. Operation of School Plant
64. Maintenance of Plant

- 65. Fixed Charges
- 66. Auxiliary Agencies
- 67. Transfers to Special Charter Districts

B. CAPITAL OUTLAY:

- 68. Capital Outlay

C. DEBT SERVICE:

- 69. Debt Service

The classification of expenditures is gone into in greater detail in the space immediately following (see Voucher Register).

A. CURRENT EXPENSE FUND EXPENDITURES

1. Numerical List of Expenditures

61. GENERAL CONTROL:

611. Salaries:

- 1. Superintendents: city and county.
- 2. Assistant city superintendent.
Assistant county superintendent.
Business manager.

612. Travel—Traveling and hotel expenses incurred in the performance of official duties:

- 1. Superintendents: city and county—Hotel and mileage.
- 2. Superintendents: city and county—Replacement of car.
- 3. Assistants: assistant superintendent and business manager—Hotel and mileage.
- 4. Assistants: assistant superintendent and business manager—Replacement of car.

613. Salaries: Clerical Assistants—

Bookkeeper
Clerk
Stenographer

614. Office Expenses—

Account and record books	Mimeograph paper
Adding machine repairs and supplies	Mimeograph repairs and supplies
Blank forms	Paper
Bookkeeping machine repairs and supplies	Paste
Carbon paper	Pencils
Clasps	Pencil sharpeners
Clips	Pens
Envelopes	Postage
Express	Printing
Fasteners	Stamps
Filing supplies	Stationery
Freight	Stencils
Ink	Telegraph
Letterheads	Telephone
	Typewriter repairs and supplies

- 615. Board of Education
 - Per diem
 - Travel
- 616. Treasurer
 - Commission
 - Salary
- 617. Attendance
 - Salaries:
 - Attendance officer
 - Census enumerators
 - Clerical help
 - Supplies:
 - Travel: Attendance officer
- 618. Other General Control
 - 1. School Audit—(See Section 198, School Law, Amended 1927.)
 - 2. Attorney's fees
 - School elections
- 619. Charter Districts—Transfers to charter districts for salaries of charter district superintendents.
 - 61. Total—General Control

62. INSTRUCTIONAL SERVICE:

- 621. Salaries: Elementary teachers and teaching elementary principals (day schools). Salaries of teachers in seventh grade of a junior high school should be included with elementary salary costs.
- 622. Salaries: High school teachers and teaching principals (day schools). Teachers of eighth grade or above in a school having eight months' term or more and a high school department with an average daily attendance of *twenty* or more pupils should be included in 622.
- 623. Salaries:
 - 1. *Elementary principals and supervisors (non-teaching)*. Teaching elementary principals and elementary supervisors are under code 621.
 - 2. *High school principals and supervisors (non-teaching)*. Teaching high school principals and high school supervisors are under code 622.
- 624. Instructional Supplies: This includes only *supplies* and excludes all *equipment*. Note the distinction between a supply and a piece of equipment. A supply is something, the use of which involves its consumption. A piece of equipment is used from year to year. All permanent laboratory apparatus or equipment (original) should be placed under 681-4 or 682-4, not under 624. Supplies for book-room, cafeterias, and all other auxiliary supplies should be placed under Code 66, if the expenditures and receipts for these are carried in the school accounts.

1. *Supplies—Classroom:*

Acids (laboratory)	Manual training
Alcohol (laboratory)	Mucilage
Art	Museum (miniature)
Biology	Music
Carbon paper	Needles
Cardboard	Note books
Cards	Paper
Chalk	Paste
Chemicals	Pencils
Chemistry	Pencil sharpeners
Clasps	Pens
Clips	Physical geography
Commercial	Physics
Cooking	Poster patterns
Crayola	Radio
Crayon	Reading
Drawing	Registers—class
Erasers	Report blanks
Fasteners	Roll books
Films	Rubber bands and stamps
Flags—small	Schedule blanks
Fuel (home economics)	Science
Gas (laboratory, home economics)	Scissors
General science	Sewing
Groceries (home economics)	Splints
Hectograph	Tablets
Home economics	Tagboard
Ink	Teaching
Ink eradicator	Textbook list
Ink well (replacement)	Thumb tacks
Kerosene (laboratory)	Typewriter paper
Kodak films and developing	Victrola needles
Laboratory	Victrola records
Magazines (classes)	Writing fluid

2. *Supplies—Principals and Supervisors:*

Achievement tests	Mimeograph paper
Blank forms	Note books
Carbon paper	Reading scales
Certificates: Attendance	Rubber bands and stamps
Promotion	Scales—achievement
Clasps	Second sheet paper
Clips	Standard tests
Fasteners	Stationery
Folders	Stencils
Intelligence tests	Tests
Manuals	Typewriter paper

625. Rural Supervision**1. White rural supervisor:**

1. Salary
2. Travel—Hotel, mileage; replacement—car
3. Supplies

2. Colored supervisor:

1. Salary
2. Travel—Hotel, mileage; replacement—car
3. Supplies

626. Vocational Education**1. Agriculture:**

1. Salary
2. Travel—Hotel, mileage; replacement—car
3. Supplies

2. Home Economics (George-Reed):

1. Salary
2. Travel—Hotel, mileage; replacement—car
3. Supplies

3. Trades and Industries

1. Salary
2. Travel—Hotel, mileage; replacement—car
3. Supplies

627. Expenses: Principals and Supervisors

1. Salary—Clerical
2. Travel—Elementary principal
Elementary supervisor
3. Travel—High school principal
High school supervisor
4. Postage and stationery

628. Expenses: Commencement**629. Charter Districts—Transfers to charter districts by county board of education for:**

1. Salaries—Principals
Supervisors
Teachers
 2. Vocational Education and Donations—State
- 62. Total—Instructional Service**

63. OPERATION OF PLANT:**631. Janitorial Service**

- Wages: Janitors
Helpers
Keeper of grounds
Matrons
Watchmen

632. Fuel

- Coal, including freight and drayage
Wood
Oil

633. Water, Light, Power

Electric current
Gasoline and oil
Light
Power
Water

634. Janitorial Supplies

Acids	Insecticides
Alcohol	Mops
Bags, burlap or paper	Nails
Brooms	Oil, floor
Brushes	Paper cups
Buckets	Paper towels
Bulbs, electric	Pine cleanser
Chemicals, cleaning	Pipe cleaning materials
Chloride of lime, cleaning	Pliers
Cleaning compound	Sanitary towels
Cloth, cleaning	Saw
Cups, drinking	Shovel
Disinfectants	Soap
Dust down	Sponges
Dusters	Spray liquids
Flue brush	Stoker
Fuses	Toilet paper
Gasoline, cleaning	Towels
Grease remover	Waste
Hammer	Wax
Handles	Wrenches

635. Telephones in School Buildings**63. Total—Operation of Plant****64. MAINTENANCE OF PLANT:**

641. Repairs to Buildings and Grounds. Labor and all building materials and supplies used in repair work should be included. Only repairing and redecorating should be included under 641. Cost of the first painting of buildings should be in Capital Outlay (68). Building alteration costs which make the building more useful are also placed in Capital Outlay.

Blackboard (replacement)	Freight
Brick	Glass, door and window
Bulbs, plant	Grading
Carpenter's tools	Grass seed
Cement—basement, floors, walks	Gravel
Chloride of lime, as fertilizer	Hardware
Doors	Hauling
Express	Hinges
Fertilizer	Labor
Flags, display	Lead, paint
Frames, door and window	Lime
	Locks—repair

Lumber	Sand
Metal work—buildings	Sash, window
Millwork	Shrubs
Nails	Stone
Pipe	Tile
Plants	Tools
Plaster	Trees
Plowing	Window glass (replacement)
Putty	Windows (replacement)
Roofing	

642. **Repair and Replacement of Furniture and Instructional Apparatus.** Purchase of all new pieces of furniture to restore the number to the original state of usefulness and purchase of any scientific apparatus to take the place of old apparatus should be included.

Agriculture	Gymnasium
Alphabetical cards	Home economics
Baskets	Maps
Benches	Numeral frames
Book cases	Printing press
Chairs	Reading stands
Charts	Rulers
Clocks	Sand tables
Curtains	Science equipment
Desks	Shades
Draperies	Shop equipment
Drayage	Stage scenery
Express	Stools
Files	Storage cabinets
Freight	Typewriters
Globes	Window shades

643. **Repair and Replacement of Heating, Lighting, Plumbing Equipment**

Air valves	Lead, plumbing
Asbestos cement	Nipples, plumbing
Boilers	Nuts
Boiler parts	Pipe
Bushing	Plugs
Cement	Plumber's tools
Drayage	Pumps, water
Drinking fountains	Radiators
Ells	Stoves
Express	Tees
Freight	Tile
Gauge valves	Tools
Gum packing	Union tees
Hangers	Wire

64. **Total—Maintenance of Plant**

65. FIXED CHARGES:

651. Rents

Building
Garage
Office
Playground
School building
Storage room

652. Insurance

Boiler
Building
Truck: Fire, theft, liability
Tornado
Workman's compensation

653. Pensions

65. Total—Fixed Charges

66. AUXILIARY AGENCIES:

661. Transportation of Pupils

1. *Wages of Drivers*

Emergency
Regular
Substitute

2. *Gas, Oil, Grease*

Alcohol (radiator)	Gasoline
Anti-freeze	Gear grease
Cup grease	Oil, cylinder
Cylinder oil	Radiator anti-freeze liquid
Flushing oil	Spring lubricant

3. *Repairs—Parts, Labor, Mechanics (including minor replacements)*

Accessories	Fan belts
Adjustments	Fans
Battery repairs	Fenders
Battery replacements	Grease remover
Blow-out shoes	Hardware
Body repairs	Labor
Bolts	Metal work
Brake lining	Mirrors, rear vision
Brake lining—repairs	Motors
Brazing	Nuts
Bumpers	Paint
Bushing	Painting
Cement (tube)	Painting gun or brush
Chains	Paint remover
Chassis	Patching materials
Express	Polishing compound
Drayage	Pumps

Radiator	Towing service
Repairs	Upholstering repairs
Retreads	Valve
Salaries:	Valve caps
Helpers	Valve cases
Mechanics	Vulcanizing
Painters	Wages
Soap	Waste
Springs	Wheel replacements
Tire:	Window glass (trucks)
Gauge	Windshield (trucks)
Inflation by contract	Windshield wipers
Tools	Wrecking service
Tops	
4. <i>Replacement—Tires, Tubes</i>	
Tires	Tubes
5. <i>Replacement—Major</i>	
Body	Motor
Chassis	Trucks
6. <i>By Contract</i>	
Allowance	Street cars
Boats	Trains
Bus	Trucks
Private cars	Wagons
7. <i>Charter Districts</i>	
Transfers for pupil cost allowance for transportation.	

662. Libraries—Maintenance and Operation

1. Appropriation to public libraries	
2. Salary—librarian	
3. Supplies and repairs	
Adhesive cloth	Ink eradicator
Binders	Ink well
Blotters	Magazines
Book: Cards	Mucilage
Covers	Newspapers
Plates	Note pads
Repair materials	Paste
Replacements	Periodicals
Supports	Pens
Bristol board	Pins
Calendar pads	Record books
Catalogue index	Rubber bands and stamps
Card pockets	Sponges
Daters	Staples
Erasers	Tablets
Glue	Tags
Gummed labels	Wax
Ink	Writing fluid

663. **Textbooks—Replacement:** This should include only tax money—not book fees—which is transferred from the current expense fund to textbook fund for replacement of textbooks. If book-room is self-supporting, charge nothing here. Charge original purchase of books under Code 683.
664. **Health**
First aid—playground
Inspection
Nurse
665. **Lunch Room—See 663**
666. **Indigent Pupils—Aid**
668. **Temporary Loans—Principal Repaid and Refunds**
669. **Temporary Loans—Interest**
66. **Total—Auxiliary Agencies**
67. **CHARTER DISTRICTS:** Transfer Per Capita for Current Expense. The amount is determined in accordance with section 178, School Law, 1927, as amended in 1929.

GRAND TOTAL CURRENT EXPENSE EXPENDITURES

CURRENT EXPENSE FUND

2. Alphabetical List of Expenditures

ITEMS	61	62	63	64	65	66	67
Accessories, truck						661-3	
Account books, sheets	614						
Achievement tests		624-2					
Acids:							
Janitorial			634				
Laboratory		624-1					
Adding machine supplies, repairs	614						
Adhesive:							
Cloth						662-3	
Tape						664-3	
Adjustments, trucks						661-3	
Agriculture:							
Vocational		626					
Equipment repair, replacement				642			
Instructional supplies		626-13					
Air valves (heating)				643			
Alcohol:							
Janitorial			634				
Laboratory		624-1					
Radiator						661-2	
Allowance in lieu of transportation						661-6	
Alphabetical cards (replacement)				642			
Antifreeze liquid for radiators						661-2	
Appropriation, public liabilities						662-1	
Art supplies for instruction		624-1					
Asbestos cement				643			
Attendance officer:							
Salary	617						
Supplies	617						
Travel	617						
Attorney's fees	618-1						
Audit	618-1						
Automobile insurance; fire, theft					652		
Awards—special medals							
Bags, burlap, paper			634				
Baskets (replacement)				642			
Battery:							
Repairs						661-3	
Replacements						661-3	
Benches, repair, replacement				642			
Bends (heating)				643			
Binders for library						662	
Biological supplies		624-1					
Blackboard (replacement)				641			
Blank Forms:							
Office superintendent	614						
Classroom, principal		624-2					
Blotters:							
Office superintendent	614						
Library						662-3	
Blowout shoes						661-3	
Board of Education, per diem, travel	615						
Boats used in transportation						661-6	
Body:							
Repairs						661-3	
Replacement						661-5	

ITEMS	61	62	63	64	65	66	67
Bookkeeping machine:							
Repairs, replacement.....	614						
Supplies.....	614						
Boiler:							
Insurance.....					652		
Parts.....				643			
Repair, replacement.....				643			
Bolts, truck.....						661-3	
Bookcases:							
Repair, replacement—office supt.....	614						
School.....				642			
Book:							
Cards for library.....						662-3	
Covers for library.....						662-3	
Plates.....						662-3	
Repair materials for library.....						662-3	
Replacements for library.....						662-3	
Replacements free texts.....						663	
Supports for library.....						662-3	
Book store (rental).....						663	
Brakelining; repair, replacement.....						661-3	
Brazing for trucks.....						661-3	
Brick: building, walk repair.....				641			
Bristol board for library.....						662-3	
Brooms.....			634				
Brushes.....			634				
Building insurance.....					652		
Buckets.....			634				
Bulbs:							
Electric.....			634				
Flower.....				641			
Bumpers.....						661-3	
Bus, under contract to transport pupils.....						661-6	
Bushings:							
Boiler and plumbing.....				643			
Trucks.....						661-3	
Calendar pads for library.....						662-3	
Carbon paper:							
Superintendent's office.....	614						
Classroom.....		624-2					
Cardboard.....		624-1					
Card:							
Index.....						662-3	
Pockets.....						662-3	
Cards:							
General.....	614	624-1					
Census.....	616						
Carpenter's tools:							
For repair mechanic.....				641			
For agriculture shop.....		626-13					
For Janitor.....			634				
Catalogue:							
Slips.....						662-3	
Index.....						662-3	
Cement:							
Basement, floors, walks.....				641			
Heating.....				643			
Tire patching.....						661-3	
Census cards.....	616						
Certificate of attendance, promotion.....		624-2					

ITEMS	61	62	63	64	65	66	67
Chains, tire						661-3	
Chairs, repair and replacement				642			
Chalk		624-1					
Charter Districts:							
Per capita C. E.							67
Salary superintendent	619						
Salary teachers, principals		629					
Transportation						661-7	
Charts (replacement)				642			
Chemicals:							
Instructional		624-1					
Cleaning			634				
Chemistry supplies		624-1					
Chloride of lime:							
Cleaning			634				
Fertilizer				641			
Class registers		624-1					
Clasps	614	624-2					
Cleaning:							
Compound			634				
Cloth			634				
Clocks, repair, replacement				642			
Clothes:							
Brush			634				
Line			634				
Clips	614	624-2					
Commencement:							
Expense		628					
Supplies		628					
Commercial supplies (instructional)		624-1					
Commission of treasurer	616						
Cooking supplies:							
Lunch room						665	
Home economics		624-1					
Crayola		624-1					
Crayon		624-1					
Cups, drinking			634				
Cup grease						661-2	
Curtains, repair, replacement				642			
Cylinder oil						661-2	
Daters:							
For Superintendent	614						
For library						662-3	
Desks, repairs, replacements				642			
Diplomas		628-5					
Disinfectant			634				
Doors—repairs, replacement				641			
Draperies				642			
Drawing supplies		624-1					
Drayage	Give code number of			article	delivered.		
Drinking fountain—repairs, replacements				643			
Dustdown			634				
Dusters			634				
Elections, school	618-2						
Electricity:							
Laboratory		624-1					
Light and power			633				
Ells—heating, plumbing				643			
Equipment repair and replacement	See item to be		repaired or replaced.				

ITEMS	61	62	63	64	65	66	67
Erasers:							
Classroom		624-1					
Library						662-3	
Express	Give code number of			article	delivered.		
Fan belts						661-3	
Fans—repair, replacement						661-3	
Fasteners	614	624-2					
Fenders						661-3	
Fertilizer				641			
Files—replacement:							
Superintendent's office	614						
Principal's office				642			
Filing supplies	614	624-2					
Films		624-1					
First aid supplies, expense						664	
Fire insurance					652		
Flags:							
Small		624-1					
Display				641			
Flushing oil						661-2	
Frames—door, window				641			
Freight	Give code number of			article	delivered.		
Fuel—building:							
Coal, wood			632				
Laboratory		624-1					
Fuse, light			634				
Garage:							
Insurance					652		
Rent					651		
Gas (laboratory)		624-1					
Gasoline:							
Trucks						661-2	
Cleaning			634				
Gauge valves				643			
Gear grease						661-2	
General science:							
Supplies		624-1					
Equipment				642			
Glass:							
Truck						661-3	
Window				641			
Globes (replacement)				642			
Glue:							
Agricultural shop		626-13					
Library						662-3	
Grading: grounds, roads repair				641			
Gravel				641			
Grease remover:							
Buildings			634				
Trucks						661-3	
Groceries:							
Home economics		624-1					
Lunch room						665	
Gummed labels						662-3	
Gum packing for boilers				643			
Gymnasium (equipment) repair, replace				642			
Handles, tool			634			661-3	
Hangers, pipe				643			

ITEMS	61	62	63	64	65	66	67
Hardware:							
Building.....				641			
Truck.....						661-3	
Hauling.....	Give code number of			article	delivered.	664	
Health, all items.....							
Hectograph, refill.....	624-1						
Helpers:							
Janitors.....			631				
Truck mechanics.....						661-3	
Home economics (equipment):							
Repair, replacement.....				642			
Supplies.....		624-1					
Hinges, building.....				641			
Indigent pupils—all items.....						666	
Ink:							
Office, classroom, library.....	614	624-1				662-3	
Eradicator for office, library.....	614					662-3	
Ink well replacement: office, classroom, library.....	614	624-1				662-3	
Insurance:							
Boiler.....					652		
Fire.....					652		
Liability.....					652		
Tornado.....					652		
Compensation.....					652		
Intelligent tests.....		624-2					
Insecticides.....			634				
Interest; temporary loans C. E.						669	
Janitor:							
Supplies.....			634				
Wages.....			631				
Kerosene:							
Laboratory.....		624-1					
Lighting.....			633				
Kodak films and developing.....		624-1					
Labor.....	Give code number of			article	repaired.		
Laboratory supplies.....		624-1					
Lead:							
Painting.....				641			
Plumbing.....				643			
Letterheads—office superintendent, school principal.....	614	624-2					
Librarian:							
Salary.....						662-1	
Stationery, supplies.....						662	
Light.....			633				
Lime:							
Building repairs.....				641			
Disinfectant.....			634				
Fertilizer.....				641			
Loans, current expenses.....						669	
Locks, buildings.....				641			
Lumber, buildings.....				641			
Lunch room.....						665	
Magazines; classroom, library.....		624-1				662-3	
Manuals.....		624-2					
Manual training supplies.....		624-1					
Maps, replacement.....				642			
Matrons, wages.....			631				
Metal work:							
Buildings.....				641			
Trucks.....						661-3	

ITEMS	61	62	63	64	65	66	67
Mill work—building repairs, replacements.....				641			
Mimeograph:							
Paper, stencils, supplies.....	614	624-2					
Repairs, replacements.....	614	624-2					
Mirrors:							
Rear vision for trucks.....						661-3	
Laboratory-home economics.....				642			
Mops.....			634				
Motors:							
Minor repairs and replacements.....						661-3	
Major repairs and replacements.....						661-5	
Mucilage:							
Instruction.....		624-1					
Library.....						662-3	
Superintendent's office.....	614						
Museum, miniature, supplies.....		624-1					
Music supplies.....		624-1					
Nails, building repairs.....				641			
Needles.....		624-1					
Newspaper for library.....						662-3	
Nipples for plumbing.....				643			
Notebooks:							
Principals, supervisors.....		624-2					
Pupils.....		624-1					
Superintendent's office.....	614						
Notepads:							
Library.....						662-3	
Superintendent's office.....	614						
Numeral frames, replacement.....				642			
Nurse, school.....						664	
Nuts:							
Heating, plumbing.....				643			
Trucks.....						661-3	
Office expense:							
Attendance.....	617						
County superintendents and assists.....	614						
Principals and supervisors (elem.).....		624-2					
Principals and supervisors (H. S.).....		624-3					
Rural supervisors.....		625-23					
Office rent.....					651		
Oil:							
Cylinder.....						661-2	
Fuel.....			632				
Floor.....			634				
Other expense:							
Vocational agriculture.....		626-1					
Trades and industries.....		626-3					
Commencement.....		628					
Paint and painting:							
Buildings.....				641			
Trucks.....						661-3	
Painting brushes and gun:							
Buildings, trucks.....				641		661-3	
Paint remover:							
Buildings, furniture, trucks.....				641-642		661-3	
Paper:							
Instructional.....		624-1					
Superintendent's office.....	614						
Supervisors.....		625-23					

ITEMS	61	62	63	64	65	66	67
Paper:							
Cups.....			634				
Towels.....			634				
Paste; office supt., classroom, library.....	614	624-1				662-3	
Patching materials.....						661-3	
Pencils; office supt., classroom, library.....	614	624-1				662-3	
Pencil sharpeners: office, classroom, library.....	614	624-1				662-3	
Pens: office, classroom, library.....	614	624-1				662-3	
Pensions.....					653		
Per capita, charter districts.....							67
Per diem, board of education.....	615						
Perception cards.....		624-2					
Periodicals, library.....						662-3	
Phonetic records.....		624-2					
Physical geography supplies.....		624-1					
Physics supplies.....		624-1					
Pine cleanser.....			634				
Pins.....						662-3	
Pipe covering.....				643			
Pipe:							
Building drain.....				641			
Heating, plumbing.....				643			
Cleaning materials.....			634				
Plants for grounds.....				641			
Plaster for buildings.....				641			
Playgrounds, rent.....					651		
Plowing: grounds, drives, walks.....				641			
Plugs: lighting, plumbing.....				643			
Plumber's tools.....				643			
Polishing compound.....						661-3	
Postage: superintendent, principal.....	614	627-4					
Poster patterns.....		624-1					
Power.....			633				
Principal's salary:							
Elem. non-teaching.....		623-1					
Elem. teaching.....		621					
H. S. non-teaching.....		623-2					
H. S. Teaching.....		622					
Principal, temporary C. E. loans.....						668	
Printing:							
Superintendent's office.....	614						
Supervisor's office.....		625-23					
School principals.....		624-2					
Private cars, transportation.....						661-6	
Pumps, repair and replacement:							
Trucks.....						661-3	
Water.....			643				
Putty.....			641				
Radiator:							
Trucks—anti-freeze.....						661-2	
Repair and replacement.....						661-3	
Buildings—repair and replacement.....			643				
Radio supplies.....		624-1					
Reading:							
Scales.....		624-2					
Stands.....				642			
Supplies.....		624-1					
Tests.....		624-2					
Library.....						662-3	

ITEMS	61	62	63	64	65	66	67
Record books:							
Principal's office.....		624-2					
Superintendent's office.....	614						
Refunds: temporary C. E. loans.....						669	
Registers.....		624-2					
Repair and replacement:							
Buildings.....				641			
Furniture, apparatus.....				642			
Heat, light, plumbing.....				643			
Truck (major):							
Bodies.....						661-3	
Chassis.....						661-3	
Motors.....						661-3	
Parts.....						661-3	
Tires, tubes.....						661-4	
Report blanks:							
Instructional.....		624-2					
Superintendent's office.....	614						
Retreads.....						661-3	
Roofing, replacement.....				641			
Rule books.....		624-2					
Rubber:							
Bands.....	614	624-2					
Stamps.....	614	624-2					
Rulers, replacement.....				642			
Rural supervisor—white:							
Salary.....		625-11					
Supplies.....		625-13					
Travel.....		625-12					
Colored:							
Salary.....		625-21					
Supplies.....		625-23					
Travel.....		625-22					
Salaries:							
Agricultural teachers.....		626-1					
Assistant city superintendent.....	619-2						
Assistant county superintendent.....	611-2						
Attendance officer.....	617						
Bookkeeper.....	613						
Business manager.....	611-2						
City superintendent.....	619-1						
County superintendent.....	611-1						
Clerical assistant.....	613						
Census enumerator.....	617						
Elem. non-teaching principal.....		623-1					
Elem. teachers, teaching principals.....		623					
H. S. non-teaching principal.....		623-2					
H. S. teachers, teaching principals.....		622					
Home economics teacher (G. Reed).....		626-2					
Janitors and helpers.....			631				
Librarian.....						662	
Matrons and helpers.....			631				
Mechanics and helpers.....						661-3	
Rural supervisors (white).....		625-11					
Rural supervisors (colored).....		625-21					
Stenographer.....	613						
Teachers and principals, special character districts—transfer.....		620-1					
Trades and industries.....		626-31					

ITEMS	61	62	63	64	65	66	67
Salaries: (cont.)							
Treasurer; salary, commission.....	616						
Truck drivers.....							661-1
Sand.....				641			
Sand tables: repair, replacement.....				642			
Sash, window: repair and replacement.....				641			
Saw.....			634				
Scales:							
Achievement.....		624-1					
Balance.....						664	
Schedule blanks.....		624-1					
School:							
Audit.....	618-1						
Building and grounds, rent.....					651		
Election.....	618-2						
Science:							
Supplies.....		624-1					
Apparatus, repair and replacement.....				642			
Equipment.....				642			
Scissors.....		624-1					
Second sheet paper.....	614	624-2					
Sewing supplies.....		624-1					
Shades: replacement.....				642			
Shop equipment (repair, replacement):							
Vocational agriculture.....				642			
Manual training.....				642			
Transportation.....						661-3	
Shrubs.....				641			
Soap:							
Buildings.....			634				
Trucks.....						661-3	
Song books and leaflets.....		624-3					
Splints.....		624-1					
Sponges.....			634				
Spray liquids.....			634				
Spring:							
Lubricant.....						661-2	
Repair, replacement.....						661-2	
Stage scenery: repair, replacement.....				642			
Stamped envelopes: supt., principal.....	614	627-4					
Stamp pads.....	614	627-4				662-3	
Stamps.....	614	627-4				662-3	
Standard tests.....		624-2					
Staples.....						662-3	
Stationery.....	614	624-2				662-3	
Stencils.....	614	624-2					
Stokers.....			634				
Stone.....				641			
Stools: repair, replacement.....				642			
Storage, trucks.....					651		
Storage cabinets: repair, replacement.....				642			
Store room, rent.....					651		
Stoves; repair, replacement.....				643			
Street cars, transportation for pupils.....						661-6	
Tablets.....		624-1					
Tagboard.....		624-1					
Teacher's salary.....	See salary						
Teaching supplies.....		624-1					
Telephone, telegraph: rent and tolls.....	614		635				

ITEMS	61	62	63	64	65	66	67
Temporary loans:							
Interest.....						669	
Principal repaid.....						668	
Refunds, except interest.....						668	
Tees: heating, plumbing.....				643			
Textbooks:							
Free.....		624-3					
Lists.....		624-2					
Theft insurance.....					652		
Thumb tacks.....		624-1					
Tile.....				641			
Tire:							
Gauges, valves, stems.....						661-3	
Inflation, change.....						661-3	
Replacement.....						661-4	
Toilet paper.....			634				
Tools:							
For Janitor.....			641				
For mechanic, truck.....						661-3	
Replacement.....			641			661-3	
Top: repair, replacement.....						661-3	
Tornado insurance.....					652		
Towels.....			634				
Towing service.....						661-3	
Trades and industries.....		626					
Trains: transportation of pupils.....						661-6	
Transfers: Charter districts—							
Per capita.....							67
Superintendent's salary.....	619						
Transportation.....						661-7	
Principals and teachers salary.....		629					
Travel:							
Agricultural teachers.....		626-12					
Assistant superintendent.....	612-13						
Attendance officer.....	617						
Board of education.....	615						
Business manager.....	612-3						
Elementary prin. and supt.—(supts.).....		627-2					
High school prin. and supt.—(supts.).....		627-3					
Home economics teacher (G. Reed).....		626-22					
Replacement car—asst. supt.....	612-4						
Business manager.....	612-4						
Supervisor.....		625-3					
Superintendent.....	612-2						
Rural supervisor.....		625-2					
Trades and industries.....		626-32					
Treasurer: commission, salary.....	616						
Trees.....				641			
Trucks:							
Under contract for transportation.....						661-6	
Fire insurance.....					652		
Liability insurance.....					652		
Repairs (minor).....						661-3	
Repairs (major).....						661-4	
Replacements.....						661-5	
Tires and tubes.....						661-4	

ITEMS	61	62	63	64	65	66	67
Typewriter:							
Paper.....	614	624-2					
Repair, replacement.....	614			642			
Supplies.....	614	624-2					
Union tees.....				643			
Upholstering repairs.....				642		661-3	
Valve:							
Caps.....						661-3	
Cores.....						661-3	
Stems.....						661-3	
Valves.....						661-3	
Victrola:							
Needles.....		624-1					
Records.....		624-1					
Vulcanizing.....						661-3	
Wages:							
Emergency truck drivers.....						661-1	
Janitors and helpers.....			631				
Matrons and helpers.....			631				
Mechanics and helpers.....						661-3	
Regular truck drivers.....						661-1	
Substitute truck drivers.....						661-1	
Watchmen.....			631				
Wagons used in transpt. pupils (contract)						661-6	
Waste:							
Cleaning buildings.....			634				
For trucks.....						661-3	
Water.....			633				
Wax:							
For janitor.....			634				
For library.....						662-3	
Wheel; replacement.....						662-3	
Window glass:							
For buildings.....				641			
For trucks.....						661-3	
Window shades.....				642			
Windows, replacement:							
Buildings.....				641			
Trucks.....						661-3	
Windshield:							
Replacement.....						661-3	
Wipers.....						661-3	
Wire.....				643			
Wood.....			632				
Workmen's compensation.....					652		
Wrecking service.....						661-3	
Wrenches:							
For janitor.....				641			
For truck mechanic.....						661-3	
Writing fluid:							
Instruction.....		624-1					
Library.....						662-3	
Superintendent.....	614						

B. CAPITAL OUTLAY FUND EXPENDITURES

68. CAPITAL OUTLAY:

681. New Buildings and Grounds:

1. *Sites*—New land and original improvements.
2. *New Buildings*—Amounts entered here should cover only the cost of new buildings and permanent additions. Cloak-rooms and built-in bookcases and blackboards are classified under this head.
3. *Equipment*—Heating, lighting and plumbing installation costs are placed here. Replacement of electric light bulbs are considered as janitors' supplies.
4. *Equipment*:
Furniture—For school buildings—tables, chairs, desks, bookcases (unless built-in), laboratory desks, cabinets, etc.
Instructional Apparatus—Includes physical, biological, chemical and other scientific laboratory apparatus; the necessary apparatus and utensils for special classes, such as agriculture, home economics, manual training, commercial, etc. Note the distinction between the *equipment* which appears in this column and *supply* items which are consumed by use, the cost of which should be placed under 62.
5. *Fees and Other*.

682. Old Buildings and Grounds:

1. *Additional*—Sites and improvement of grounds.
2. *Alterations*—Expenditures for alteration of old buildings, such as tearing out walls, building partitions, and enlarging of rooms. The operation may not enlarge the building, yet does entail a cost in addition to the payments on the original building.
3. *Equipment*—Heating, lighting, plumbing.
4. *Furniture and Instructional Apparatus*.

683. Books: New—

1. *Library*—The original cost of new books. All replacements should be placed under 662-3.
2. *Textbooks*.

684. Transportation:

1. *Trucks*—The original cost of trucks purchased for the transportation of school pupils. If the depreciation of trucks is not charged off the capital account, all replacements of trucks would be under 661. Taking the state as a whole, it has been thought best to charge all replacements under 661, provided the cost of replacement is not in excess of the original price, and place in 684 only the original cost of trucks and accessories.
2. *Garage Building*.

685. Equipment (New)—Superintendent's office.

688. Interest—Temporary loans for Capital Outlay.

689. Charter Districts—The per capita amount to special charter districts of capital outlay is determined in accordance with Section 178-2, School Law, 1927 (Chapter 239, Sec. 4 (2) Public Laws, 1927).

68. Total—Capital Outlay

C. DEBT SERVICE FUND EXPENDITURES

69. DEBT SERVICE:

691. State Loans:

1. *Literary Fund*—Principal and interest.
2. *Special Building Funds*—Principal and interest.

692. County Bonds—The principal and interest due during the fiscal year on county-wide school bonds, including also any district bond payments which have been assumed with the approval of the county board of commissioners by the county board of education.

693. District Bonds—The principal and interest on district bond obligations of the fiscal year, the payments being made from local funds.

694-697. Blank.

698. Interest—Temporary loans for Debt Service.

699. Per Capita Debt Service:

1. *Charter Districts*—The per capita payments to special charter districts for Debt Service made under Section 178, School Law, 1927. (See above.)
2. *Districts Voting Bonds*—Determined under same section.

69. Total—Debt Service

II—CLASSIFICATION OF SCHOOL INCOME

There are three code series in income: 700, 750 and 900. These items will occur in all three funds: Current Expense, Capital Outlay and Debt Service.

700. Unencumbered Balance, June 30—The balance of the appropriation after the amount of the estimated obligations from the date the budget is made up to June 30 has been added to the expenditures which have been made to the date the statement is made.

750. Unappropriated Surplus Revenue, June 30—The amount of income for a fiscal year in excess of the total appropriation for the same fiscal year.

A. CURRENT EXPENSE FUND INCOME

960. State Funds:

1. Equalizing Fund
2. Teacher Training in High Schools
3. Vocational: Agriculture, home economics, farm life schools.

4. Donations: General Education Board
Jeanes Foundation
Rosenwald Fund
Slater Fund

961. Polls—Number of polls, rate, yield, less insolvents.

962. Fines, Forfeitures and Penalties.

963. Dog Taxes—Number of dogs and rate.

964. Interest on Bank Balances.

965-969. Blank: 965. Federal Forestry Payment

966. Book Store

967. Lunch Rooms

968-9. Other

970. Taxes—Ad valorem taxes.

B. CAPITAL OUTLAY FUND INCOME

980. State Loans—All loans for the fiscal year from the State for the erection of buildings and making permanent improvements.

981. Bonds and Notes—Income from the sale of school bonds or long term notes used in capital outlay.

982. School Property—Income from sale of school property.

983. Rural Libraries—State appropriations.

984. Interest on Bank Balances.

985. Donations for Specific Districts—Gifts by agencies other than the county to specific districts.

986. Taxes—Ad valorem taxes for capital outlay.

C. DEBT SERVICE FUND INCOME

990. Local Taxes—The total amount due the State Board of Education has been budgeted and expended in the six months' term. The receipts under 990-1 and 990-2 are the amounts which districts pay to the county from local funds on State loans, including amounts paid by charter districts.

991. Blank—Other items of income.

992. Taxes—Ad valorem taxes for Debt Service.

III—DISTRIBUTION BY TERM OF EXPENDITURES FOR PUBLIC EDUCATION

COUNTIES

Preceding this section is the outline of the classification of school expenditures and income. In North Carolina there are two school terms. These terms are separate for the reason that each is supported by a different source of income and operated under different laws. These terms are:

1. **The Six Months' Term**—It is supported by State and county funds. The State funds consist of the Equalizing Fund and aids to county and to specific districts for certain purposes. The county funds consist of poll taxes, fines, forfeitures, penalties, dog taxes, county bonds, sale of school property, miscellaneous income, and a *county-wide* ad valorem tax on all property in the county.
2. **The Extended Term**—It is supported by State funds appropriated for the use of specific districts, local poll taxes, fines, State loans, district bonds, sale of school property paid for by district fund, miscellaneous income, and a *district* ad valorem tax levied on all property in the district or a *county-wide* ad valorem tax for a county-wide extended term.

The distribution of the expenditures between the two terms cannot be stated specifically for each county or special charter district. It is strongly urged that the line of demarcation be set up.

A. CURRENT EXPENSE FUND

61. GENERAL CONTROL:

Most of the expenditures under General Control are in the Six Months' Budget. The following items *also* have spaces in the extended budget for the purposes indicated.

616, 617. **Treasurer and Attendance**—For use in extended term if treasurer is paid partly from local taxes or in case an attendance officer is employed in the district in addition to the one provided by the county.

619. **Charter District**—The extended term column in the county budget will be used only by counties which have a uniform county-wide extended school term. (See footnote in county budget.)

62. INSTRUCTIONAL SERVICE:

621, 622, 623, 629—In the county budget, the cost of salaries placed in the six months' term column would be based on the adopted county schedule of salaries and the amount in the extended term column would be the remainder for the remaining term and any supplements paid in excess of the county schedule for the entire term. This method should be used by charter districts also.

624. **Instructional Supplies**—The annual cost should be prorated according to extended term.

625. **Rural Supervision**—Cost chargeable to six months' term.

626. **Other**—To be determined for each object.

627. **Salaries Clerical Assistants and Office Expenses**—Certain of the larger districts will have assistants and office expense in excess of the amount which will be furnished by the county.

629. **Transfers to Special Charter Districts**—Six months' term item.

63. OPERATION OF SCHOOL PLANT:

631. **Wages, Janitors, Etc.**—The annual cost should be prorated according to extended term.
632. **Fuel**—The tendency is toward charging fuel costs to the six months' term.
633. **Water, Light, Power**—Prorate annual cost according to term.
634. **Janitors' Supplies**—Prorate annual cost according to term.

64. MAINTENANCE OF PLANT:

The items under this section would be a charge to the six months' term unless the district makes expenditures for items considered to be above the standard which the county board of education furnishes.

65. FIXED CHARGES:

651. **Rents**—If the length of the school term does not affect the rental charges, the rent should be paid by the county.
652. **Insurance**—Insurance is paid annually and the rate is determined without regard to term. It is a six months' term cost.
653. **Pensions**—For teachers, principals, and superintendents emeritus. Carry in six months' term accounts.

66. AUXILIARY AGENCIES:

661. **Transportation of Pupils**—The expenditures for wages of drivers, gas, oil, etc., can be determined very closely as to term. The first six months cost would be borne by the county and the remainder by the district. (661-3)—The repairs for each term may be determined by prorating the annual cost. Replacement of trucks should be placed in the six months' column.
662. **School Library**—Most of the counties consider this expenditure chargeable to the six months' term.

67. CHARTER DISTRICTS:

67. **Per Capita Current Expense**—The extended term column will be used only by those counties which have a uniform extended term.

B. CAPITAL OUTLAY FUND**68. CAPITAL OUTLAY:**

- 681, 682. **New and Old Buildings and Grounds**—The extended term column will be used only by counties which require the district to bear part of the cost of buildings and equipment. These items are properly a six months' charge.
683. **Books (New)**—
1. **Libraries**—A library is considered a necessary part of the equipment of a modern school plant. The original cost of

books is a six months' term charge. The districts should be charged for repair and replacement of books only to the extent of wear during the extended term.

2. *Textbooks*—Original purchase of textbooks is chargeable to six months' term.

684. *Trucks*—The original purchase price of a new truck is a six months' term charge under Capital Outlay. For replacement and repairs, see 661. The law permits the lending of the trucks to local districts for use in operating the extended term.

685. *Equipment: (New)*—Superintendent's office—six months' term charge.

688. *Interest*—Temporary loans—Capital Outlay. If building is being erected from county funds, interest charge is against six months' term; if erected by district funds, interest is a district or extended term charge.

C. DEBT SERVICE FUND

69. DEBT SERVICE:

691. *State Loans*—It will be noted that the entire amount due the State Board of Education annually is placed in the six months' term and the income from local tax funds indicates the part that is to be borne from extended term funds.

692. *County Bonds*—Since the county has either voted county-wide bonds or has assumed the payment of district bonds, the total payment is in the six months' budget.

693. *District Bonds*—In extended term budget for the reason that the annual payments are made from district funds instead of from county funds.

SPECIAL CHARTER DISTRICTS

The preceding paragraphs under III—Distribution by Term—have been prepared primarily from the standpoint of the preparation of the May Budget, disbursement of funds, and the making of the annual financial report of the county. The general suggestions below pertain to these matters in the Special Charter districts.

A. CURRENT EXPENSE FUND

61. GENERAL CONTROL:

611. *Salary: City Superintendent*—The suggestion made above under 611 should be followed here.

612, 613, 614, 615, 617, 618. Prorate annual need or expenditures according to term.

616. *Salary: City School Treasurer*—The expense, if any, for this purpose would be in the handling of local tax funds. The cost would appear in the extended column.

62. INSTRUCTIONAL SERVICE:

- | | | |
|--|---|-------------------------------------|
| 621. Salaries: Elementary Teachers | } | Based on adopted
county schedule |
| 622. Salaries: High School Teachers | | |
| 623. Salaries: Principals and Supervisors | | |
| 624. Instructional Supplies—Prorate annual cost according to term. | | |

63. OPERATION OF SCHOOL PLANT:

- | | | |
|-----------------------------------|---|--|
| 631. Wages of Janitors and Others | } | Prorate annual cost accord-
ing to term |
| 632. Fuel | | |
| 633. Water, Light, Power | | |
| 634. Janitors and Supplies | | |

64. MAINTENANCE OF PLANT:

- | | | |
|--|---|------------------------------|
| 641. Repairs to Buildings and Grounds | } | Prorate according
to term |
| 642. Repairs and Replacements, Furniture,
Instructional Apparatus | | |
| 643. Repairs and Replacements, Heating,
Lighting, Plumbing, Equipment | | |
| | | |

65. FIXED CHARGES:

651. Rents—If the term does not affect the cost, the charge would be against the six months' term.
652. Insurance—Six months' term charge.

66. AUXILIARY AGENCIES:—Prorate according to term.

B. CAPITAL OUTLAY FUND

68. CAPITAL OUTLAY:

- 681, 682. New and Old Buildings—Two-thirds or three-fourths of the cost of buildings in the charter district should be carried in the six months' term and the remainder in the extended term, the division to be determined by the length of term. As a rule, the larger charter districts put up buildings of a more expensive type than the county furnishes; consequently, this is probably a reasonable rule to follow.
- 683, 684. Libraries and Trucks—Prorate for charter districts according to term.

C. DEBT SERVICE FUND

Prorate expenditures on basis of term, unless the county has taken over the building indebtedness of the special charter district.

IV—DISTRIBUTION OF INCOME BY TERM COUNTIES

For counties, the income from county sources is an income to the six months' term, except the income from a special county-wide tax which is an extended term item. The income from district sources, with exceptions, is an income to the extended term in rural schools.

CHARTER DISTRICTS

Income to charter districts from the county for the six months' term will be entered in the six months' term column. Income from a county-wide special tax is a credit to the extended term.

Income to charter districts from sources other than the county is an extended term income. If the budget or account for the six months' term does not balance because of expenditures in excess of the county standard, a transfer of funds from the special charter district extended term funds will be made to make up the difference.

PART II

SCHOOL ACCOUNTS

The account forms for the public school fund are prepared to follow closely the receipt and disbursement items outlined in the May budget forms. The expenditures from county funds, by term, should be accounted for separately from funds of the local district.

FORMS

There have been prepared by the State Superintendent of Public Instruction three forms for use in keeping accounts in accordance with the 1927 budget law: voucher form, receipt and disbursement register form, and certain ledger and miscellaneous forms.

I—VOUCHERS

1. **Triplicate**—The voucher form, 9x7½ inches, has been printed in triplicate, for use as follows:

Original: For payee

Duplicate: County accountant's copy

Triplicate: Superintendent's copy

2. **Three Funds**—The voucher forms have been printed in three colors: one color for the county funds, one color for the district funds, and a third color for special charter district funds.

For County Funds—The county funds are divided into two divisions for purposes of disbursement and the voucher forms are made for use according to the signatures required by law:

(a) Those county funds reserved to the county board of education can be paid out only on warrants signed by the chairman and secretary of the County Board of Education. A voucher has been prepared for such use and contains space for these signatures only.

(b) Those county funds for salaries for instructional service and other regular employment in districts may be expended only on a properly executed order signed by a majority of the district committee, one of whom shall be the secretary, and countersigned by the county superintendent. Another county voucher form has been prepared for the signatures necessary under this provision.

For District Funds—Special district funds may be paid out by the treasurer only on a properly executed order signed by a majority of the district committee, one of whom shall be the secretary, and countersigned by the county superintendent. This form is the same as the one in the preceding paragraph, except as to color.

For Special Charter Districts—These funds will be expended in accordance with the charter of the district.

3. **Method of Issuance**: The practice in the State as to the origin of vouchers varies. On account of the number of items in the voucher register, the register has been divided into three sections for county funds and three sections for local district funds: (a) current expense, (b) capital outlay, (c) debt service. For example, in county funds, all vouchers for

current expense would carry a series of numbers; capital outlay another series of numbers; and debt service another series of numbers. Some counties have found it preferable to originate all vouchers in the office of the county superintendent in order that all financial records pertaining to public school expenditures will be consolidated and complete in one office.

4. **Information on Voucher**—On the voucher sufficient information should be placed (a) to identify all items of expenditure, (b) to determine the fund or appropriation to which the amount of the voucher is to be charged, (c) to trace the entry in all the records connected with the transaction, (d) to give the superintendent and board of education such detail of costs as to school units or plants or items as would better aid in the administration and operation of the schools.

II—VOUCHER AND RECEIPT REGISTERS

One voucher and receipt register form has been prepared which can be used by the county superintendent in connection with county funds as well as local district funds. This form can be used also by the superintendents in special charter districts. The county superintendent can distinguish his county fund forms from his district fund forms by stamping or writing in at the top of the form the words, in large letters, "County Funds" or "District Funds."

Since it is necessary for county superintendents to keep county funds separate from district funds, two registers will be necessary, each of which will have three sections:

County Fund Register:

- A. Current Expense Fund
- B. Capital Outlay Fund
- C. Debt Service Fund

District Fund Register:

- A, B, C (the same funds).

At the end of each month, items of expenditure or receipt can be obtained in detail from the register. For example, the expenditures for any item under general control is accessible as soon as the column is added as well as the whole of general control; also, the total of current expense disbursements for the month is available at the bottom of the register.

III—LEDGER AND MISCELLANEOUS ACCOUNTS

The ledger and miscellaneous account forms which are different or in addition to those used heretofore are:

1. **District Account Form**—This form has been prepared for use in keeping a record of local district funds. Space has also been provided for the record of county funds which are spent in districts (if such records are desired).

2. **Monthly Statement of Cash Needs**—The form has been prepared in accordance with Section 194 of the 1923 School Code as amended by the Legislature of 1927 (see Section 16, Chapter 239, Public Laws, 1927).

3. **Miscellaneous**—Other supplementary forms for purchases, expenditures, and other necessary items will be determined by each superintendent.

PART III

SCHOOL AUDITS

(Note—For the purpose of securing uniformity in the size of the Audit Reports, it is requested that audits be made on paper which can be bound in a size not larger than 9 inches by 12 inches.)

I—SCHOOL AUDIT LAW

The law relating to school audits is repeated below for the convenience of those concerned (1927 law).

"Sec. 198. County Board of Education to have accounts of the board of education and the county treasurer of the public school fund audited.—On or before the first day of August of each year the county board of education shall cause to be audited the books of the treasurer of the county school fund and the accounts of the county board of education, and shall provide for the cost of the same, where a county auditor is not provided by special statute, out of the current expense fund. The auditor's report shall show:

"(a) For six months school term: (1) Sources of revenues and purposes for which expenditures were made; (2) comparison of approved May Budget with the actual transactions; (3) statement of salary paid each teacher, principal, supervisor, or superintendent, and all other employees employed in the county system, showing what part was paid out of the state and county six months' school fund, and what part was paid out of the local tax funds; (4) the auditor shall compare the expenditures with the budget approved by the State Superintendent of Public Instruction, and report whether all salaries and other expenses have been paid in accordance with law; (5) the auditor shall check the average daily attendance by districts as shown in the budget against the monthly reports from the district, listing the high school and elementary school average daily attendance separately, and including a statement covering the average daily attendance maintained during the scholastic year which the financial transactions cover and also the average daily attendance maintained during the year next preceding the year covered by the financial transactions contained in the audit; (6) statement of outstanding indebtedness, including county school bonds, amounts due the State Board of Education, and all unpaid accounts; (7) appraisal of all school property; and (8) all other items which will aid in making a complete audit.

"(b) For local tax districts: In similar details, the audit of the county board of education shall include accounts of local tax districts and special county taxes.

"(c) For special charter districts: In like manner and in similar details, unless otherwise provided in special act, the board of trustees of each special charter district shall cause to be audited the accounts of the treasurer and board of trustees of the special charter districts."

"At least a consolidated statement of the report of the auditor shall be published in some newspaper circulating in the county, or in bulletin form, and one copy of the complete report shall be sent to the State Superin-

tendent of Public Instruction, and one copy shall be given to the chairman of the board of county commissioners, and one copy to the chairman of the county board of education.

"If the county board of education or special charter district board of trustees shall fail to have all accounts audited as provided herein, the State Superintendent shall notify the State Auditor, and said State Auditor shall send an auditor to said county and have the accounts audited in accordance with the provisions of this section, and all expenses for the same shall be paid by the county board of education or the board of trustees, as the case may be."

II—SCOPE OF AUDIT

Detail suggestions are not made concerning the schedules for (1) comparison of approved budgets with actual expenditures, (2) comparison of approved budgets with funds levied by the county commissioners or special charter district tax levying body, (3) reconciliation with treasurer, (4) general county revenue, (5) special local taxes (by districts), (6) summary of cash balances, (7) general statement of funds, (8) balance sheet, (9) and other necessary statements. Suggestions are made below concerning certain schedules which are in addition to those mentioned at the beginning of this paragraph.

III—SUGGESTED SCHEDULES

I. Statement of Receipts and Disbursements.

The annual financial report forms, prepared in accordance with the classification of expenditures under the 1927 law, are forwarded annually to county and city superintendents. Attention is called to the fund balances as reported in the last annual report as of June 30, which should check with the amounts reported at the beginning of the new year.

II. Schedule of Salaries under Instructional Service.

This schedule should be set up to include at least the following columns of information:

1. Township, district number, name of school.
2. Name of teacher.
3. Position (grade).
4. Certificate (H. S. T. A-4).
5. Monthly salary:
 - a. State Salary Schedule—If the adopted county schedule is different from the state schedule, an additional column showing the county schedule should be added.
 - b. Actual salary paid per month.
6. Months taught and paid.
7. Total salary paid:
 - a. Six months' Term:
 - (1) County and State funds.
 - (2) Local tax funds.
 - (3) Total.
 - b. Extra Term:
 - (1) Local tax funds.
 - c. Total (annual)—all funds.

III. Schedule of Salaries—Miscellaneous.

This schedule should contain the salaries of all regular employees other than those in the preceding schedule. This would include 611-1, 611-2, 613, 617, 631, 641 (if any); 661-1 and 662 (if any).

1. Classification of salary and names of employees under each classification.
2. School unit—Designate school to which the person is attached if employed in connection with a school or schools.
3. Name of position or duty.
4. Full or part-time employee (designate proportion).
5. Number months employed and paid.
6. Monthly salary.
7. Annual amount paid:
 - a. From *county* funds.
 - b. From *district* funds.
 - c. Total.

IV. Term and Average Daily Attendance.

1. Township, number district, name of school.
2. For school year next preceding current year.
 - a. Length of term:
 - (1) High school (in days).
 - (2) Elementary school (in days).
 - b. Average daily attendance:
 - (1) High school:
For *6 months'* term (first six months of the school year).
For *entire* term.
 - (2) Elementary school:
For *6 months'* term (first six months of the school year).
For *entire* term.
3. For current year (being audited).
 - a. Length of term:
 - (1) High school (in days).
 - (2) Elementary school (in days).
 - b. Average daily attendance:
 - (1) High school:
For *6 months'* term (first six months of the school year).
For *entire* term.
 - (2) Elementary school:
For *6 months'* term (first six months of the school year).
For *entire* term.

The schedules covering the indebtedness of schools, both county and district obligations, should be set up in such way that essential information for proper administration of the schools will be available to the superintendent of schools and to the board of education.

V. Detail of Indebtedness to the State Board of Education, June 30, (specify year).

This schedule can be divided into two sections: The first section for the State Literary Fund and the second section for the Special Building Fund. The columns for items for both funds would be the same.

1. Information about notes:
 - a. Date of notes.
 - b. Amount of original loan.
2. Township and district—This information will not be necessary except in counties in which all or part of the State loan is paid from district funds.
3. Principal unpaid June 30, (at close of year preceding year being audited).
4. Notes made to State Board of Education during fiscal year.
5. Principal paid during fiscal year being audited.
6. Balance principal unpaid June 30 (specify year).
7. Balance—Obligation of:
 - a. County funds.
 - b. District funds.

VI. Schedule County School Bonds Outstanding, June 30 (specify year).

This schedule would include all county-wide and all *district* bonds which have been taken over by the county.

1. Purpose of bonds—Township, district.
2. Number of bonds.
3. Denomination of bonds.
4. Date of bonds.
5. Interest:
 - a. Rate of interest.
 - b. Payable—annually or semi-annually.
6. Amount of original issue.
7. Bonds outstanding June 30 (specify year).
8. Bonds issued during fiscal year.
9. Bonds retired during year (specify year).
10. Bonds outstanding June 30 (specify year), include bonds issued during year.
11. Sinking fund, June 30 (specify year).
12. Maturity and payments of bonds:
 - a. Date of maturity.
 - b. Place payable.

VII. Schedule of District School Bonds Outstanding, June 30 (specify year).

The items in this schedule would be the same as for county bond obligations.

VIII. Schedule—Summary of State Loan and Bonded Indebtedness—County and District, June 30, 1927.

This summary will show concisely the obligations of the county as a whole and the obligations which are payable from local district funds.

1. Nature of Indebtedness—The items in this column are as follows:
State Literary Fund, Special Building Fund, County Bonds or long term indebtedness, District Bonds, and other types of long term obligations.
2. Amount of obligations of county.
3. Amount of obligations of districts.
4. Total.

IX. Schedule of Outstanding Accounts, June 30 (specify year).

At the end of the fiscal year being audited, there will probably be some outstanding accounts, which are obligations of the county or of local districts.

Every effort should be made to pay within each fiscal year all obligations within the year. The suggestions below are made with the idea that the schedule will be made in two sections: (1) items payable from county funds, and (2) items chargeable to district funds, the latter to be designated by districts. This schedule would include unpaid accounts at end of year being audited.

1. Township and district (for use in case item is an obligation to district funds).
2. Date of account.
3. Firm or person to whom account is due.
4. Account classification or code.
5. Amount of account.
6. Amount chargeable to:
 - a. County funds.
 - b. District funds.

X. Schedule of Local District Funds.

The items of this schedule should be in such detail that the financial transactions will be available and the condition of the local funds of each district will be determined (see IX above).

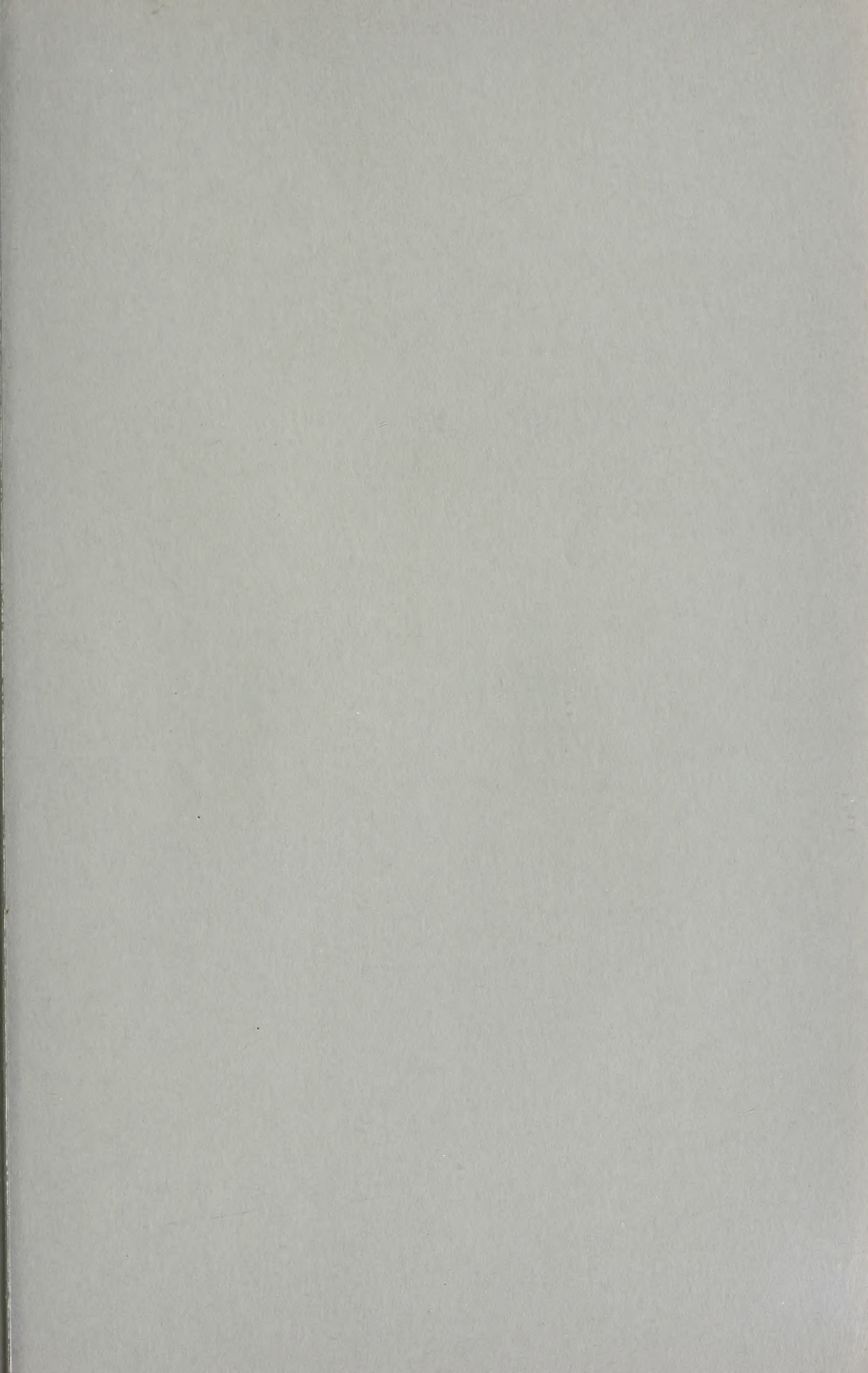
XI. Schedule of School Properties, June 30 (specify year).

Two schedules: One for white schools and the other for colored schools.

1. Township, district number, name of school.
2. Value of sites.
3. Value of buildings.
4. Value of equipment.
5. Total.

XII. Schedule of Transportation Equipment, June 30 (specify year).

1. Description of truck:
 - a. Kind.
 - b. Capacity in tonnage and pupils.
2. Number years operated to June 30, (specify year).
3. Purchase price.
4. Present value.



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